

## MULTI-DIMENSIONAL ACCOUNTING ENGINE

**Abstract:** The current invention is a software apparatus for journaling accounting transactions into a multi-dimensional data structure and for extracting those transactions from the multi-dimensional data structure and generating ledger accounts, balance statements and the other components of the Generally Accepted Accounting Principles (GAAP).

A user either enters an accounting journal entry directly into the Multi-dimensional Accounting Engine or indirectly from another program or external file. The Multi-dimensional Accounting Engine converts the entry from its flat (without dimension) form into a multi-dimensional data structure such as the data structures prevalent in data warehousing. The user can then use the Multi-dimensional Accounting Engine to, on demand, generate ledger accounts, balance sheets and financial statements. All of the recommendations of the GAAP can be generated dynamically using this invention.

FOIA b 7 - D